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CHAPTER FOUR

OPERATING TARGET ACCOUNTING

PART A: DEFINITIONS AND CONCEPTS

4000 DEFINITION

The term "operating target" (OPTAR) is defined generally as an estimate of the amount of money that will be required by an operating ship, staff, squadron, or other unit to perform the tasks and functions assigned to it. It is the term for the spending target provided by an operating budget holder to a unit of the operating forces, to fund the unit's operations. The legal restrictions and penalties of 31 U.S. Code 1517 do not apply to operating targets.

4001 INTRODUCTION

Chapter One, Administration and Responsibilities, and Chapter Two, Funding Concepts, Structure and Identification, described the flow of funding and general concepts of operating forces accounting system. This chapter describes the accounting required by the operating forces units that hold OPTARs. In addition, it covers procedures for accounting for the funds retained at the fleet/type commander level under which operating units may incur obligations. Accounting procedures for these centrally controlled expenses (e.g. ship propulsion fuel) are contained in this chapter.

4002 OVERVIEW OF THE OPERATING FORCES ACCOUNTING PROCESS

While the type and volume of transactions and the types of Automated Information Systems (AIS) in use vary greatly from one type of operating forces command to another, the cycle of accounting business is basically the same for all current types of operating forces command. An overview of this process is provided in Figures 4-1 and 4-2 below and in this paragraph.

As fleet personnel requisition supplies or services, their AIS generates an unfilled order record (an 80 column, Z0_ series record) and stores it in a financial holding file. The OPTAR holder's requisition number becomes the standard document number (SDN) in financial records. Also, when requisitions are cancelled the AIS generates a de-obligation

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Basic Operating Forces Accounting Cycle

Atlantic Fleet

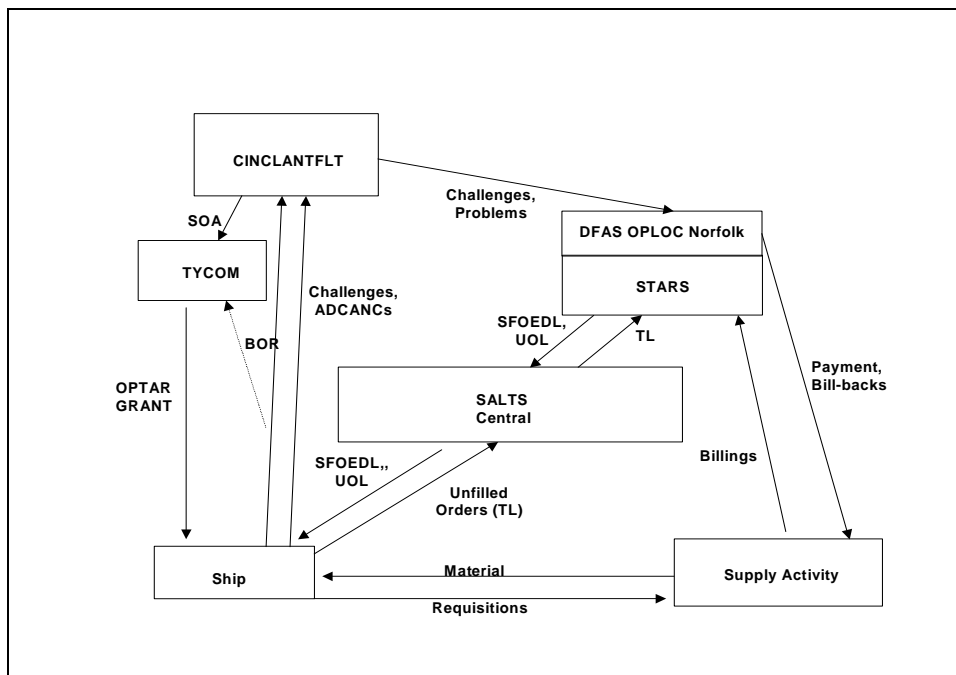


Figure 4-1

Basic Operating Forces Accounting Cycle

Pacific Fleet

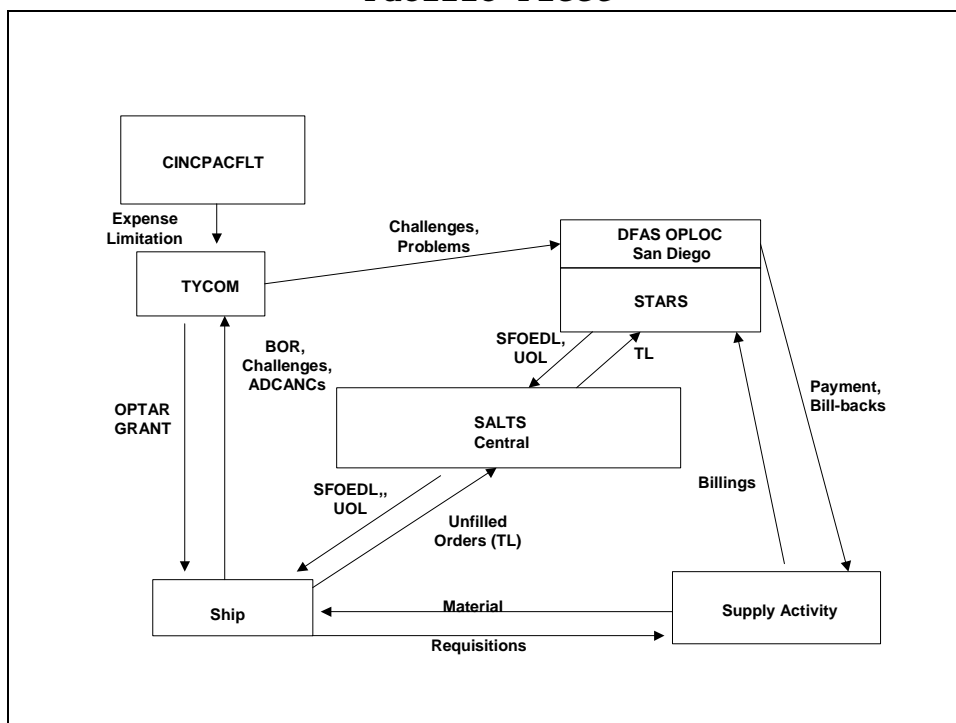


Figure 4-2

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record (an 80 column, X0_ series record) and stores it in the financial holding file. Any other adjustments (upward or downward) to previously generated obligations are also recorded as Z0_ or X0_ documents and stored in the financial holding file. Each unfilled order cites a two-position "fund code", which corresponds to an expense element and a complete line of accounting, and which will be part of the job order number used in the Standard Accounting and Reporting System - Field Level (STARS-FL).

At intervals prescribed by type commanders (three or more times per month), the OPTAR holder transmits unfilled orders, cancellations and obligation adjustments to the accounting system ashore. The AIS generates an OPTAR Document Transmittal Report (TL) and a file of associated obligation data. Separate, serialized TLs are generated for each fiscal year. Using the Windows Standard Automated Logistics Toolset (WINSALTS), the OPTAR holder transmits the obligation data to SALTS Central, located at Naval Inventory Control Point (NAVICP) Philadelphia. Several, but not all type commanders require submission of the NAVCOMPT Form 2156 letter. Twice each day, SALTS Central transfers incoming TL files to a production dataset at the Defense Enterprise Computing Center (DECC) Mechanicsburg, PA, for processing into the STARS-FL system.

At the end of each month, the OPTAR holder uses its AIS to generate a Budget OPTAR Report for each of its OPTARs¹ for the current and one prior fiscal year. These are submitted monthly for the first 18 months of the appropriation. Budget OPTAR Reports are submitted during the 19th through the 24th month of the life cycle of the appropriation only when a change in gross adjusted obligations occurs during the month. The Budget OPTAR Report lists the OPTAR holder's obligations, differences² and gross adjusted obligations (obligations plus or minus the differences) for each fund code. The report also contains a recap of all TLs submitted by the OPTAR holder during the month, the value of the OPTAR grant to date, information concerning the most recent

¹ As will be described later, units often receive several different OPTAR grants: supply, travel, flight ops, etc. Each grant is normally accounted for and reported separately and units cannot transfer funds from one grant to another without type commander approval.

² "Differences" are the difference in price between the amount of the unfilled order submitted by the unit and the amount of the expenditure reported by the supply/billing activity. Differences can be debit or credit adjustments to obligations. Differences are reported monthly to the unit on the Summary Filled Order/Expenditure Difference Listing.

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financial listings processed by the OPTAR holder and also contains space for other specific financial information requested by the type commander.

When the Budget OPTAR Report is received (Atlantic Fleet activities submit Budget OPTAR Reports to the fleet commander, with a copy to the type commander; Pacific Fleet activities submit Budget OPTAR Reports to their type commander), the total gross adjusted obligations for each fund code are compared to the total of funds obligated by the detailed obligations recorded in STARS-FL. Any difference between the obligations recorded in STARS-FL and those reported on the Budget OPTAR Report is adjusted in STARS-FL by a "pseudo obligation" to bring the STARS-FL detailed obligations into agreement with the Budget OPTAR Report, which is currently considered to be the authoritative status of obligations. The pseudo obligations are immediately reversed after the monthly reporting cycle closes.

When processed into STARS-FL, the Z0_/X0_ records are validated for correct format, converted to "B1" records and the fund codes on the records are translated into the Job Order Numbers (JONs) used in the STARS-FL system. These JONs contain the unit identification code, fiscal year, fund code and a serial number, typically "000." These records are written to file and matched to incoming interfund bills and vouchers. When a perfect match occurs, no further action is required. If an obligation and expenditure match in all aspects but dollar value, the OPTAR holder is informed of the price difference in a monthly listing, the Summary Filled Order/Expenditure Difference Listing (SFOEDL). If no match occurs, certain business rules, which will be discussed later, are applied to research and process the unmatched obligations and expenditures.

Along with expenditure price differences, the Summary Filled Order/Expenditure Difference Listing lists other charges and credits to the OPTAR, such as charges for valid expenditures that were not matched to obligations, charges for civilian labor and aviation fuel³, "carcass" charges when failed repairable items are not returned to the supply system and other types of charges or credits. Despite the name, this

³ Units do not submit detailed obligations for civilian labor or aviation fuel. Charges for these programs are directly charged without matching to the OPTAR and the operating budget and are reported to the unit on the monthly SFOEDL.

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is no longer a "summary" listing as it was prior to the implementation of STARS-FL. All differences are now itemized on the listing and require action by the OPTAR holder, regardless of dollar value.

The OPTAR holder is required to accept all Summary Filled Order/Expenditure Difference Listing charges and credits and enter them into their financial records, reducing or increasing their recorded obligations (and thereby affecting their available OPTAR balance), regardless of the charge's apparent validity. If an OPTAR holder questions the validity of the charge or credit, procedures are provided in paragraph 4108 for OPTAR holders to submit challenges for differences above a \$250.00 threshold. There is no dollar threshold for travel and reimbursable OPTAR difference challenges.

All challenges are first sent to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units), where technicians perform initial research and resolve any obligation-related challenges. The technicians respond to the unit with resolution of the challenges on future Summary Filled Order/Expenditure Difference Listings. The fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) then sends any challenges related to expenditures to the Authorization Accounting Activity, Defense Finance and Accounting Service Center, Norfolk, Virginia or San Diego, California for action.

The OPTAR holder also receives a monthly Unfilled Order Listing (UOL). Prior to the implementation of STARS-FL, this listing showed only aged unfilled orders, but today it shows all items regardless of age. The OPTAR holder no longer has any specific responsibilities regarding the UOL; it is to be retained as an aid to researching supply and financial transactions.

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4003 NOTIFICATION OF OPERATING TARGETS ISSUED

Each operating budget holder establishing, adjusting or withdrawing the amount of operating targets (OPTARs) granted under the procedures of this manual will notify the OPTAR holder of the amount of the new grant, adjustment or withdrawal and the cumulative grant for the fiscal year to date for each OPTAR granted to the OPTAR holder. Each notification (initial grant or OPTAR adjustment) should identify the name and unit identification code of the OPTAR holder and will be serialized by fiscal year so that the OPTAR holder can maintain an audit trail and positively confirm that it is in possession of every OPTAR grant or adjustment document for the year. For example the initial OPTAR grant should be marked "Initial Grant", the first adjustment to the initial grant should be marked "Amendment 1" and so forth. Each initial grant or amendment should state the amount of the grant or adjustment and the cumulative total fiscal year to date OPTAR grant.

This notification must be in writing, but it can be made by any convenient medium (naval message, telefax, etc.) determined to be most efficient considering the unit's location and communications capability.

Each OPTAR holder will maintain a file of each relevant piece of OPTAR grant, adjustment or withdrawal correspondence for each fiscal year, and will perform the following procedures to ensure that they hold all relevant amendment documents. On receipt of an initial OPTAR grant or amendment to a grant, OPTAR holders will immediately post the amount of the grant or amendment to their OPTAR records and will add or subtract the amount of the amendment to their current balance in their records and compare the result to the new cumulative total cited on the amendment document. OPTAR holders will also review the serial number of the amendment received to ensure that they hold all relevant grant amendment documents. OPTAR holders will immediately contact their type commander to resolve any missing amendments.

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4004 OPERATING TARGET ACCOUNTING AND REPORTING

1. GENERAL

OPTAR accounting and reporting procedures are contained in this chapter. Navy management intends that the accounting and reporting work performed by the operating forces will require only the minimum of effort and complexity necessary to meet the requirements of accountability and basic funds management.

2. ACCOUNTING AND REPORTING TIME FRAMES

As discussed in paragraph 2002-4, official accounting records will be maintained for all funds managed under the procedures of this manual for a full 72-month cycle. Although full OPTAR and appropriation fund accounting will be performed over this 72-month period, the requirements for accounting and reporting by operating forces at the unit level apply only to the current year and the first prior year. Operating forces units will perform the procedures in this manual for only the current year and first prior year. Accounting and reporting for the second through the fifth prior years is performed ashore by the fund administrators (fleet commander in the Atlantic Fleet and type commander in the Pacific Fleet). No reporting is required after the fifth prior year. Figure 4-3 shows the responsibilities.

Accounting and Reporting Responsibility

	OPTAR holder	Fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units)
Current Year	X	
Prior Year One	X	
Prior Years Two through Five		X
Beyond Prior Year Five	N/A	N/A

Figure 4-3

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PART B SHIP OPERATING FORCES, AVIATION OPERATING FORCES AND
NAVAL MOBILE CONSTRUCTION BATTALIONS ACCOUNTED FOR BY
DEFENSE FINANCE AND ACCOUNTING SERVICE

4100 APPLICABILITY

The accounting procedures, and the formats for records and reports prescribed in this manual apply to operating targets issued to the following operating force units and commands.

1. SHIP OPERATING FORCES

This category includes active fleet ships, reserve training ships assigned to the active fleet, staffs and activities specifically authorized to utilize the procedures of this manual which are assigned to the U.S. Atlantic Fleet or U.S. Pacific Fleet, and which are assigned to Defense Finance and Accounting Service Center Norfolk, Virginia or San Diego, California for accounting purposes.

2. AVIATION OPERATING FORCES

This category includes aviation squadrons, units, staffs, ships supporting aircraft (for aviation funds only), and Fleet Marine Force aviation commands (for Navy funds only) assigned to the U.S. Atlantic Fleet or U.S. Pacific Fleet and which are assigned to the Defense Finance and Accounting Service Center, Norfolk, Virginia or San Diego, California for accounting purposes. These procedures are equally applicable to the accounting for operating targets for those costs controlled centrally at the responsibility center or major command level.

3. NAVAL CONSTRUCTION BRIGADES

This category includes Naval Mobile Construction Battalions (NMCBs), Naval Construction Regiment (NCRs) Staffs and CB Detachments. Units will comply with this manual to account for operation and maintenance OPTAR amounts authorized by Second Naval Construction Brigade or Third Naval Construction Brigade for the administrative support of the individual units. Defense Finance and Accounting Service Center San Diego, California supports all construction forces of both fleets. Reserve construction units also use the basic instructions contained in this Part to account for

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O&MNR OPTARs granted by First Reserve Naval Construction Brigade.

4. DEFENSE FINANCE AND ACCOUNTING SERVICE

Defense Finance and Accounting Service is designated to perform afloat accounting for Ship Operating Forces, Aviation Operating Forces, and Naval Construction Battalions for the Atlantic and Pacific Fleet, Defense Finance and Accounting Service has centers in Norfolk, Virginia and San Diego, California that maintain official accounting records for the operating forces using the STARS-FL system.

4101 CONSOLIDATED ACCOUNTING

The fleet commander may authorize consolidated accounting and reporting by ships, squadrons, or groups. If consolidated accounting is performed, the records and reports will identify transactions to the unit identification code of each unit concerned.

4102 RESPONSIBILITY

This section describes the general responsibilities of parties involved in operating forces accounting.

1. FLEET COMMANDERS

Operating forces funds are provided from the Office of the Chief of Naval Operations to major claimants, in this case, the Commanders in Chief of the Atlantic and Pacific Fleets in the form of Major Claimant Operating Budgets (MCOB). From the MCOB, funds are granted to an Operating Budget at the Fleet echelon (Atlantic) or type commander level (Pacific). The type commander then determines administrative funding target (Operating Target, or OPTAR) grants to each operational unit. The process by which these funds are passed to the type commanders and to their units varies between the fleets. CINCPACFLT issues operating budgets to the type commanders in a form of Expense Limitations while CINCLANTFLT issues a Schedule of Operating Authority (SOA) to each type commander.

2. TYPE COMMANDERS

Each type commander (or equivalent) is responsible for the development of resource requirements, administration of available funds, and continuous analyses of the status of

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OPTARs issued, including efficient and effective use thereof. Corrective action will be taken, where necessary, in the research and reconciliation of unfilled orders (obligations), unmatched expenditures and unliquidated travel advances incurred.

As has been described earlier, the responsibilities of type commanders vary between the Atlantic and Pacific fleets.

3. OPTAR HOLDERS

Each ship, aviation squadron, or command issued an OPTAR is responsible for its efficient and effective use, including accurate and timely accounting and reporting in accordance with the procedures prescribed in this Part. Prompt action will be taken in the research and validation of transactions reported by Defense Finance and Accounting Service relative to the status of each OPTAR held by the command.

4103 GENERAL FUNDING AND ACCOUNTING SYSTEM

1. GENERAL

Each fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) will issue an operating budget from the applicable Major Claimant Operating Budget or Expense Limitation to finance the operations, maintenance, administrative, and temporary additional duty travel requirements of units assigned and of his own staff. Auditable records will be maintained manually or electronically which will show the value of transactions incurred and the available balance of the operating budget, including such values for each OPTAR granted since the beginning of each Fiscal Year. Additionally, budget submissions require the reporting of obligations and expenses incurred by expense element and other designated categories. To accomplish these accounting and reporting requirements, operating forces use several different afloat automated information systems (AIS), which serve as "feeder" systems, to provide obligation information to the official STARS-FL accounting system ashore. In general, the systems in use by the operating forces are dual-purpose supply and financial management or travel order and financial management systems.

Effective with Fiscal Year 1998, the official accounting system for Navy operating forces is the Standard Accounting

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and Reporting System - Field Level (STARS-FL). Electronic transmission of chargeable requisitions (unfilled orders) will be performed as described in paragraph 4106 using the OPTAR holder's AIS to feed unfilled orders into STARS-FL, or forwarded (via TL) by each OPTAR holder to the designated type commander for entry into STARS-FL.

The accuracy and timeliness of OPTAR management and reporting is one of the primary determinants of the accuracy and timeliness of financial management information available to each successive level of command for management of available resources.

2. SHIP OPERATING FORCES

Ships and commands categorized as "Ship Operating Forces" are granted OPTARs to fund day-to-day operating, maintenance, and administrative requirements (e.g., "general mission support") and, when required, are granted reimbursable OPTARs. Additionally, OPTARs granted to tenders, shore intermediate maintenance activities⁴, drydocks or other designated commands may contain funding for repair of other vessels (ROV).

3. AVIATION OPERATING FORCES

Aviation squadrons, units, and commands categorized as "Aviation Operating Forces" are granted OPTARs to fund specified requirements, as designated by Appendix II. An OPTAR (or OPTARs) is granted for funding requirements such as the following (as applicable to the individual command). These categories, referred to by aviation forces as OPTAR Functional Categories (OFCs) are listed in Figure 4-4.

⁴ The term "shore intermediate maintenance activity" is used generically in this manual to refer to all shore based units of the operating forces that perform intermediate level work on ships. These activities include not only commands titled Shore Intermediate Maintenance Activity, but also Naval Submarine Support Facility, TRIDENT Refit Facility and others. However, as stated in Chapter One, the procedures in this manual do not apply to any maintenance activity that performs repair work under shore accounting or industrial fund procedures.

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OPTAR Functional Categories (OFCs)

OFC Number	Description
OFC-01	Flight Operations
OFC-02	Staff and Administration
OFC-09	NSA Individual Material Readiness List (IMRL) and Marine Table of Basic Allowance outfitting/reoutfitting
OFC-10	Drones and Targets
OFC-15	NSA Photographic Equipment
OFC-20	Ship Supplies and Equipage
OFC-21/31	Temporary Additional Duty (OFC-21 for Squadrons and Staffs and OFC-31 for Ship Forces),
OFC-50	Aircraft Operations Maintenance
OFC-94	Reimbursable Work or Services

Figure 4-4

4. NAVAL CONSTRUCTION BRIGADES

Naval Mobile Construction Battalions (NMCBs), Naval Construction Regiment (NCRs) Staffs and CB Detachments units are granted OPTARs to fund day-to-day operating, maintenance, and administrative requirements (e.g., "general mission support") and, when required, are granted reimbursable OPTARs.

The construction battalions also subdivide their funding into cost category groups for cost analysis purposes at the brigade level. Unit level personnel normally use fund codes for cost identification and are not concerned with the cost category group structure. Figure 4-5 below lists the cost category groups are used:

Cost Category Groups

Cost Category Group	Description
CCG-1	Operations (general operating supplies and services)
CCG-2	Equipment Operation/Maintenance
CCG-3	Camp Maintenance
CCG-4	Deployment Per Diem/Transportation
CCG-5	Special Assignment Airlift Missions

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Cost Category Group	Description
CCG-6	Military Personnel Services - Not used by operating forces, for Defense Finance and Accounting Service use only.
CCG-7	Civilian Labor
CCG-8	Administrative and Training Per Diem/Transportation

Figure 4-5

4104 REQUIRED RECORDS, LOGS AND FILES

Each OPTAR holder will establish financial records, logs and files as described in this section. While the Automated Information Systems discussed in paragraph 4104-1 have replaced the hard copy Requisition/OPTAR Log (NAVCOMPT Form 2155) and manual Holding Files for operating forces, some hard copy files are required and are discussed in paragraphs 4104-2 through 4104-9 below.

1. AUTOMATED REQUISITION/OPTAR RECORDS

Each ship, aviation squadron, or command will establish an automated process to record OPTAR grants and the value of transactions incurred as chargeable to the type commander's operating budget. This use of automated systems eliminated the need to maintain paper-based systems such as the Requisition OPTAR Log (NAVCOMPT Form 2155). Every ship, aviation squadron, or command will use an Automated Information System (AIS) designated by their type commander for internal accounting purposes. The size and mission of the unit generally determine the type of AIS that they use. It is necessary to maintain internal records as a check on the official accounting records maintained in STARS-FL and for internal funds management. All OPTAR grants and adjustments, and all chargeable requisitions and purchase orders must be promptly recorded in the AIS. Non-chargeable (e.g., Appropriation Purchase Account (APA)) requisitions will also be entered, but these documents have no effect on the OPTAR balance and are not transmitted to STARS-FL. Additionally, "differences," reported by Defense Finance and Accounting Service on the Summary Filled Order/Expenditure Difference Listing must be entered in the OPTAR records.

Figure 4-6 below lists the current systems and typical users:

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**Types of Financial AIS Used by
Operating Forces**

AIS	Typical Users	Comments
Relational Supply-Force (R-Supply-Force)	Navy Working Capital Funded (NWCF) Ships (such as CV, CVN, LHA, LHD, AS) and MAGs	Being installed. Relational database, Windows environment, multiple purpose supply and financial management system. Accommodates management of NWCF inventories.
Shipboard Uniform Automated Data Processing System (SUADPS-RT)	NWCF Ships & MAGs	Predecessor to, and being replaced by R-Supply Force.
Relational Supply-Unit (R-Supply Unit)	End Use Ships	Being installed. Relational database. Windows environment, similar look and feel to R-Supply Force, but at a smaller scale for end use ships.
Ported SNAP II Supply & Financial Management System	End Use Ships	Predecessor to, and being replaced by R-Supply-Unit.
SNAP-In-A-Box	End Use Ships	Stand-alone version of Ported SNAP II
MICRO SNAP	Staffs, Smaller Ships & Craft, CBs.	PC-based supply & financial system used by smaller, mobile activities & staffs.
Aviation Storekeeper Information & Tracking System (ASKIT)	Aviation Squadrons	A standalone, PC based accounting system used by Navy/Marine Corps for "O" level aviation OPTAR accounting. Records obligation data for aviation fuel & administrative costs (OFC-01). Also used by support activities to track OFC-02, OFC-10 and OFC-94 obligations & expenses. Contains an automated

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AIS	Typical Users	Comments
		reconciliation feature to assist in reconciling monthly financial reports.
Automated Travel Order System (ATOS)	All Activities	ATOS is used by all activities to account for travel funds. Generates orders, collect costs, provides budget information, contains an automated reconciliation feature that assists the OPTAR holder in processing monthly financial listings. Tracks travel orders & maintains travel OPTAR.
Maintenance Resources Management System (MRMS)	SIMAs. Used on tenders for maintenance management, but in conjunction with SUADPS-RT, which performs the supply & financial management functions.	Maintenance and financial reporting & cost accounting system at shore intermediate maintenance activities. Being replaced by the Navy Enterprise Maintenance Automated Information System (NEMAIS) enterprise resource planning system. With NEMAIS, SIMAs shift to P-3006 procedures.
COMPASS	SIMA Ingleside, TX	An early enterprise resource planning AIS.
TRIDENT OPTAR Module	TRIDENT Refit Facilities, for submarine OPTAR and ROV funds	Part of TRIDENT Logistics Data System.

Figure 4-6

Each type of AIS contains a constants file in which appropriation identification data such as the appropriation symbol, subhead, operating budget, Authorization Accounting Activity, etc. are to be entered by the unit. Fleet and type commanders will ensure that current data will be

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forwarded to all OPTAR holders in a timely manner, especially at the beginning of each new fiscal year.

Automated data processing procedures that are developed to accomplish accounting and reporting functions will be in conformance with the instructions and principles established in this manual. Centrally developed procedures, manual or mechanized, for fleet-wide implementation will be submitted to the Office of the Comptroller of the Navy, via the chain of command, for approval. The fleet commander will approve individual applications developed locally for internal processing.

The principles, concepts, procedures and requirements of this manual apply equally to users of all of these systems. However the number and variety of systems precludes inclusion of specific operating instructions for each system in this manual. The user documentation for each system provides the specific operating instructions needed for users of each type of AIS to carry out the requirements of this manual. Questions or requests for AIS training or assistance should be promptly referred to the type commander.

KEY POINT - All types of AIS provide procedures for periodic system backup. It is critical that these system backup operations be performed regularly and that the backup media (tape, diskette, etc.) be properly protected. Operating forces financial personnel should ensure that their system administrators/system coordinators are performing these backups as required.

2. OPTAR GRANT FILE

Each OPTAR holder shall maintain a file for each fiscal year's OPTAR grant documents and related correspondence. It should contain the original grant document and all amendments, as well as any correspondence related to the grant. This file should be retained for the current and one prior fiscal year.

3. INTERNAL BUDGET FILE

At the type commander's discretion, a file shall be maintained containing documents, reports and working papers related to the internal execution plan for the activity's

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OPTAR by the various departments. This file will be maintained and retained as directed by type commanders.

4. UNFILLED ORDER TRANSMITTAL (TL) FILE

Each OPTAR holder will maintain a file of printed copies of unfilled order TL reports (OPTAR Document Transmittal Report and Obligation Listing) for the current and one prior fiscal year. In addition, electronic copies of TL obligation files shall be maintained on diskette for the current and prior fiscal year.

Each OPTAR holder will maintain a TL control log for each fiscal year to show the TL number, net dollar value and cumulative value of TLs for the year. The log will be maintained in the TL file. A sample control log is provided at Figure 4-11 in paragraph 4106-6.

5. BUDGET OPTAR REPORT FILE

Each OPTAR holder will maintain printed copies of each Budget OPTAR Report in file, for the current and one prior fiscal year.

6. UNFILLED ORDER LISTING FILE

Each OPTAR holder will maintain printed copies of each Unfilled Order Listing for research purposes. Retain this file for the current and one prior fiscal year.

7. SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FILE

Each OPTAR holder will retain the original, annotated Summary Filled Order/Expenditure Difference Listing (SFOEDL) and a copy of the SFOEDL Challenge Response Sheet, for the current and one prior fiscal year.

8. SUPPORTING DOCUMENTATION FILES

Each OPTAR holder will maintain files of supporting requisition documentation (requisitions, contracts, receipts, purchase card statements, etc.) as directed by Naval Supply Systems Command in NAVSUP P485, Afloat Supply Procedures.

9. MANUAL RECORDS AND PROCESSING

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Activities should develop emergency procedures to be used during catastrophic failure to the AIS. These procedures should provide for positive control of all documents to ensure that they are eventually recorded in the AIS, when service is restored. Manual procedures will also be necessary when an activity is granted a reimbursable OPTAR and their AIS does not provide the capability for accounting for reimbursable OPTARs. General guidance for the temporary use of manual records is contained in Appendix III.

4105 UNFILLED ORDER (OBLIGATION) DOCUMENTS

1. GENERAL

The control and timely submission of unfilled order documents from the OPTAR holder to the STARS-FL accounting system is essential to accurate accounting and is the single most important financial accounting responsibility of the OPTAR holder.

a. Concept

An unfilled order document is an order or requisition for material or services or a funded travel order that is "chargeable" to the funds of the operating target (OPTAR). An unfilled order is also referred to as an "obligation" within the operating forces accounting system.

It is important to understand that the transmission of unfilled orders to the STARS-FL accounting system is a completely separate process, both functionally and procedurally, from the transmission of the related requisitions to the supply system for supply action. This manual discusses the transmission of unfilled orders while Afloat Supply Procedures (NAVSUP P-485) discusses the requisitioning process. Units transmit electronic images of chargeable unfilled orders electronically to the STARS-FL accounting system via an approved communications system such as Windows Standard Automated Logistics Toolset (WINSALTS), for official recording against OPTAR funds granted by a fleet, type commander or other operating budget holder. Non-chargeable documents are not forwarded to the STARS-FL accounting system.

b. Fiscal Year Chargeable

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An unfilled order submitted by the operating forces (citing service designator code "R" or "V" and an end-use fund code) is generally chargeable to the OPTAR of the fiscal year corresponding to the Julian date cited on the requisition (unfilled order). Even if supply action on the requisition is not taken until the following year, the unfilled order remains a valid obligation against the fiscal year originally cited. Any subsequent adjustments (obligation increases, cancellations or decreases), expenditure price variances or associated carcass charges will also be charged or credited to the funds of the year of the Julian date of the requisition, even when they occur after the end of that fiscal year.

A requisition placed with a stock point activity for stock account material not filled within the fiscal year the requisition was prepared or the next five fiscal years, will continue to be a valid obligation when the appropriation cited lapses for expenditure purposes. If the requirement still exists after the appropriation cited has lapsed (after the sixth year of the appropriation), the expenditure will be charged to the OPTAR holder's current fiscal year funds.

2. UNFILLED ORDER PREPARATION

When each requisition or travel order is recorded in the OPTAR holder's AIS (for supply or travel management), a financial transaction is recorded automatically in the system's financial holding file. It is critically important that procedures be established to maintain positive control over all requisitions generated and submitted, including those requisitions generated manually when the AIS is unavailable. Internal procedures must be established to ensure that the manual requisitions are recorded in the AIS as soon as possible. This will ensure that the related financial transaction is properly recorded and will be transmitted to the STARS-FL system.

a. Requisitions

Requisitions will be prepared and submitted to supply activities using Military Standard Requisitioning and Issue Procedures (MILSTRIP) in accordance with Chapter 3 of Afloat Supply Procedures (NAVSUP P-485). MILSTRIP is designed to provide a common data pattern to permit transmission and receipt of requisitions by electronic communications methods specified by the type commanders. Telephone, mail, fax and

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courier are labor intensive and error-prone methods of submission and should be avoided. To assure responsive and expeditious processing, MILSTRIP will be used for ordering all material (except those commodities excluded in NAVSUP P-485, paragraph 3022) from the Navy Supply System, other military installations, the Defense Logistics Agency, and the General Services Administration. Windows Standard Automated Logistics Tool Set (WINSALTS) will normally be the method used to electronically transmit most MILSTRIP documents.

b. Requisition/Unfilled Order Documents

Requisition documents may include hard copy forms such as the DOD Single Line Item Requisition System Document (DD Form 1348), Requisition and Invoice/Shipping Document (DD Form 1149), Purchase Order-Invoice-Voucher (Standard Form 44), Single Line Item Consumption/Requisition Document (Manual) (NAVSUP Form 1250-1), the non-NSN Requisition (NAVSUP Form 1250-2) and the DOD Printing Requisition (DD Form 282). Navy operating forces may use a DD Form 1348, DD Form 1348-M or a NAVSUP Form 1250-1 to requisition material and/or equipment assigned a National Stock Number (NSN) or a number that is NSN compatible. The Single Line Item Consumption/Requisition Document Manual (NAVSUP Form 1250-1) is not to be used for requisitioning outside the Department of the Navy. The operating forces may use DD Form 1348-6, DD Form 1149, or NAVSUP Form 1250-2 for ordering or requisitioning from stock points items of material and/or equipment not assigned a NSN or NSN compatible number. The Non-NSN Requisition (NAVSUP Form 1250-2) is not to be used outside the Department of the Navy. The NAVSUP Forms 1250-1 and 1250-2 may also be used as issue documents by non-stock funded ships or units as a non-chargeable internal request form for material previously purchased.

The Request for Contractual Procurement (NAVCOMPT Form 2276) and the Order for Work or Services (NAVCOMPT Form 2275) are documents used by fleet commanders, type commanders and other operating budget holders for requesting work, services, material, equipment, etc. which need to be purchased from the private sector or from other DOD activities, but these forms are not to be used by the operating forces. Operating forces are authorized to use DD Form 1149 to requisition services within the DOD in lieu of the NAVCOMPT Forms 2275 or 2276.

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The various types of travel orders for military and civilian personnel also constitute obligation documents.

KEY POINTS - Requisitioning and unfilled order transmission are separate processes. Internal procedures must be established to ensure that all requisitions, including manual requisitions, are recorded in the AIS.

3. CHARGEABLE TRANSACTIONS

Examples of transactions which are classified as chargeable unfilled orders and which will reduce the balance of the ship's, squadron's, or command's OPTAR cited are as follows:

- a. Requisitions placed with supply activities ashore for stock account material (Defense Logistics Agency, Army, Air Force, Navy Stock Account, or General Services Administration),
- b. Requisitions for the type of material listed in item 1 placed with a fleet issue ship, tender, or other ship or unit operating under Material Financial Control System (MFCS) procedures,
- c. Requests for work or services placed with a shore activity (DD Form 1149 will be used by operating force units in lieu of NAVCOMPT Form 2275 or 2276),
- d. Purchases made by use of the Order for Supplies or Services (DD Form 1155), Non-NSN Requisition (NAVSUP Form 1250-2) Purchase Order-Invoice-Voucher (Standard Form 44), Government Purchase Card and the AIRCARD,
- e. Requisitions for items to be purchased by a shore (field) activity,
- f. Repair of other vessels (initially chargeable to ROV OPTAR held by a tender, drydock, shore intermediate maintenance activity or other command),
- g. Intership transfers of chargeable material between operating budgets. The service designator code and/or first characters of fund code (alphabetic/alphabetic and alphabetic/numeric fund code series) of receiving unit would be different than service designator code and/or first character of fund code of transferring unit,

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- h. Travel orders authorizing temporary additional duty and/or deployment per diem, however, these transactions are only chargeable to the OPTAR holder funding the travel - not necessarily the order writer or benefiting activity,
- i. Integrated Logistics overhaul (ILO) requisitions for type commander funded shipboard deficiencies. NAVSEA funded ILO requisitions are not chargeable obligations. Refer to Afloat Supply Procedures, NAVSUP P-485 for discussion of ILO requisitions,
- j. Civilian personnel costs (applicable only to headquarters, staff and those other OPTAR holders authorized by the type commander to employ civilian personnel). Under STARS-FL, unfilled order documents are not submitted by the activity. Rather, the costs will be charged directly to the OPTAR holder via the Summary Filled Order/Expenditure Difference Listing, as will be described in paragraph 4108-4,
- k. Requests for Appropriation Purchases Account (APA) material (normally even number COG, ordered using fund code Y6) issued from a Defense Logistics Agency, Army, Air Force, General Services Administration). Issues of all such material from other than the APA of a Navy activity are chargeable to the requisitioner,
- l. Incentive awards (military and civilian),
- m. Customs, immigration, and agricultural inspections,
- n. Receipts of aviation fuel are chargeable obligations. The unit does not submit obligation documents (except for receipts from non-contract commercial sources) since these charges will appear as direct charges on the Summary Filled Order/Expenditure Difference Listing (see **paragraph 6100-3b(3)**),
- o. Printing Requisition (DD Form 282) transactions,
- p. Claims for Reimbursement for Expenditures on Official Business (DD Form 1164) transactions, and
- q. Requests, Authorizations, Agreement, Certification of Training and Reimbursement (DD Form 1556) transactions when there is a cost for training and the OPTAR is cited for the payment.

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4. NON-CHARGEABLE TRANSACTIONS

Transactions that are not chargeable to the unit's OPTAR and which do not reduce the operating target balance are not to be considered unfilled orders (obligations) and are not transmitted to the STARS-FL accounting system.

Non-chargeable transactions include the following:

- a. Receipts of end-use material from units under the same operating budget, when authorized by the type commander,
- b. Requisitions placed with supply activities for procurement of Appropriation Purchases Account material (investment items). Costs of NSA material used in organizational or intermediate level repair of these items is chargeable,
- c. Orders placed for centrally controlled categories of material (e.g., ship's propulsion fuel), type commander controlled and funded temporary additional duty, and certain services (e.g., Repair of Other Vessels (ROV), Restricted Availability/Technical Availability (RA/TA), overhaul designated by the fleet commander to be funded at a higher command level). (NOTE: Although such items as ship propulsion fuel are non-chargeable to the ship receiving the fuel and its OPTAR will not be affected by such purchases, the fuel is chargeable to the fleet commander's operating budget established to fund such costs),
- d. NAVSEA Coordinated Shipboard Allowance List (COSAL) funded requisitions including those originated during an Integrated Logistics Overhaul (ILO),
- e. Initial outfitting deficiencies for Aviation Consolidated Allowance List (AVCAL) requirements are chargeable to the APN-6 account funded by the Naval Air Systems Command,
- f. Initial outfitting deficiencies for ship new construction are chargeable to SCN allotments funded by Naval Sea Systems Command, and
- g. Military personnel costs.

5. PRICING AND NUMBERING OF REQUEST DOCUMENTS

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Currently, the stock records of most operating forces automated supply management information systems do not contain current and reliable pricing information for stock numbered material. Only units operating Relational Supply - Force Level or Shipboard Uniform Automated Data Processing System-Real Time (SUADPS-RT) consistently receive automated stock record data updates, which keep their stock record pricing and management data up to date. The SUADPS-RT/R-Supply ships use these normally current and accurate unit prices and units to establish unfilled orders (obligations) for themselves and supported units. SUADPS-RT and force level R-Supply units also use these prices in the expenditures they report for material issued from stock funded inventories.

Users of all other information systems must validate item pricing data against current, authoritative pricing lists. Prices stated on request documents for NSN material will be obtained from the latest available price lists. Monthly revisions of Federal Logistics (FED LOG) are received on compact disc (CD) from the Document Automation and Production Service (DAPS) Philadelphia, PA. Information in unit level stock record files should not be considered reliable, until it has been validated against the current version of FED LOG. FED LOG will be the basic source of price information for NSN material for OPTAR holders operating under systems other than Relational Supply Force Level or SUADPS-RT.

OPTAR holders operating under Relational Supply - Unit Level, SNAP II, ASKIT and MICRO SNAP enter the latest prices from FED LOG into the stock records of their automated supply and financial system via screen input in accordance with the technical edit procedures. After technical edit, the system will use this updated price to establish the value of the unfilled orders (obligations) recorded to the OPTAR and sent to accounting system via WINSALTS for processing into the official accounting system, STARS-FL.

Pricing of requests for non-standard material (material that does not have an National Stock Number assigned) and for services should be determined using the most current and reliable information reasonably available. Sources of this information include vendor/service provider quotes, advertised prices, contract schedules, catalogs, recent purchases etc.

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Numbering of material request documents will be in accordance with the Military Standard Requisitioning and Issue Procedures (MILSTRIP) contained in Afloat Supply Procedures (NAVSUP P-485). A 15-character Navy Standard Document Number will be cited on all TAD travel orders along with the accounting classification reference number (ACRN) and the special accounting classification code as prescribed and described in paragraph 4402.

KEY POINT - Use of unverified prices will cause excessive SFOEDL differences. Ensure that you are verifying prices against the latest available version of FED LOG.

6. REQUESTS FOR SERVICES

Accounting for the costs of services is somewhat different than accounting for procurement of materials. The most important concept is the distinction between "continuing" and "one-time" services.

a. Continuing Requests

Chargeable requisitions submitted for continuing (repetitive) receipts of commodities and services (e.g., pager, cellular telephone service, and laundry service) will be coded "C9999" in the quantity field of the supply and financial system and in the quantity block of the unfilled order (obligation) document to provide for the reestablishment of the unfilled order at the STARS-FL accounting system after each periodic and/or multiple expenditures. Continuing requisitions will be reestablished at the beginning of each new fiscal year to enable the proper reporting of expenditures against the applicable fiscal year chargeable. The activity providing the services will be informed of the new document number to permit matching with the correct fiscal year's unfilled order.

Each month, as invoices are received, a partial receipt will be processed into the AIS, for the value of the month's charges, and month's charges and the remaining unexpended balance will be listed as a Partial Order Established on the Summary Filled Order/Expenditure Difference Listing.

b. One-Time Services

Requests for non-repetitive services (e.g., change of command ceremony support) or those involving a limited

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number of performances or deliveries (e.g., foreign port services, garbage collection in foreign ports, and gasoline for ship's vehicles for short port visits) will be coded with the quantity of "00001," when a single billing is expected. In such cases, coding with the quantity of "00001" is appropriate regardless of the number of units/items used, repaired, etc. (e.g., foreign tugs and/or pilots used).

7. CITATION OF FUND CODES OR ACCOUNTING DATA ON REQUISITIONS

The citation of proper fund codes on unfilled orders provides important management data to the type commander. Fund codes are listed in Appendix II.

a. General

A fund code will be cited on all requisitions submitted within the supply system to identify the chargeable operating budget, expense element and other required financial classifications of the transaction. On each purchase document, and on all other supply documents which require a complete line (nine data fields) of accounting data, the accounting data will be entered as prescribed in this paragraph. Travel orders are not considered supply documents and accounting data for travel orders should be prepared in accordance with paragraph 4402. Each of the nine data fields of a complete line of accounting requires a specific number of characters to complete its data field. When a data field does not contain sufficient characters to completely fill the data field, zeros will be entered preceding the first significant character to complete the field. When a data field is not required, zeros will be entered to completely fill the data field. Country codes are not considered as one of the nine data fields of a complete line of accounting data and blocks printed with "country" are to be left blank. The disbursing office is to assign the country codes in accordance with DFAS (NAVSOP) P-1000.2M Accounting Classifications Manual, paragraph 027002.

b. Format of Accounting Data

When required for requisitions submitted outside of the supply system or on contracts, accounting data will be constructed in accordance with paragraph 2004. A complete line of accounting data (for material or service requisitions) consists of all of the data elements specified

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in paragraph 2004. Fund codes and accounting classifications for use by the operating forces are contained in Appendix II.

c. Forms Without Printed Data Blocks

For forms without printed data fields, such as the Standard Form 44, enter the nine data fields of the complete line of accounting in accordance with paragraph 2001.

d. Bills and Billing Statements

Vouchers for Disbursement and/or Collection (NAVCOMPT Form 2277), Standard Form 1080, General Services Administration billings, and dealer's bills received by a unit or command will be forwarded to the designated paying office (not necessarily the unit's assigned authorization accounting activity (DFAS Center Norfolk, Virginia or San Diego, California)) for payment. The billings will be certified, if otherwise correct, and forwarded immediately upon receipt in accordance with Afloat Supply Procedures (NAVSUP P-485). OPTAR holders will review their OPTAR records to verify that an unfilled order has been recorded and, where appropriate, sent to the STARS-FL accounting system. In the event the unfilled order had not been recorded and the billing is otherwise correct, the transaction will be recorded to the same fiscal year OPTAR as the fiscal year cited on the billing document. Normally such transactions will be recorded if the OPTAR is still a current year OPTAR because the unfilled order should be processed into STARS-FL before the expenditure has been received.

KEY POINT - It is critically important that obligations for vendor purchases be recorded in STARS-FL and that all valid invoices be forwarded for payment as soon as possible. If assistance is needed in recording the obligation, help should be promptly sought from the fleet or type commander.

4106 OPTAR DOCUMENT TRANSMITTAL REPORT

1. REQUIREMENTS

Unfilled orders, cancellations, obligation adjustments that affect the status of the OPTAR will be transmitted to the STARS-FL accounting system on an accurate and timely basis

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to permit the up-to-date maintenance of the official accounting records of the fleet, type commander or other operating budget holder. Although nearly all OPTAR holders now submit these documents electronically as 80 column images, this submission process is still referred to as the Transmittal Letter or "TL." The Transmittal Report (NAVCOMPT Form 2156) is no longer required to be submitted by OPTAR holders who use automated information systems, unless otherwise directed by the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units).

2. FREQUENCY OF TRANSMITTAL

All OPTAR holders will prepare and submit documents at least three times each month, whenever the operational environment permits transmission of administrative communications. Unless the type commanders specify otherwise, submissions will occur on the on the 10th, 20th, and last day of each month for current fiscal year OPTARs. Type commanders may specify a different schedule as long as the alternate schedule specifies that at least three TLs will be submitted each month, at intervals not to exceed approximately ten days.

If, for whatever reason, a TL is not prepared or cannot be transmitted on the scheduled date, the OPTAR holder will follow one of the procedures below. It is important to maintain continuity of TL serial numbers as discussed in paragraph 4106-3.

a. TL Was Not Prepared on the Specified Date

As soon as it will be possible to transmit administrative communications, prepare a TL that covers the period of time from the date of the first day after the close of the last TL until the current date in accordance with the operating instructions of the AIS and then submit it to the STARS-FL accounting system as soon as possible. If, for example, a submarine is returning to port after having been submerged for thirty days, it is not necessary to produce a separate TL for each ten-day underway period. It is permissible to prepare and submit a single TL as soon as possible on return to port, covering the entire period since the end-date of the last TL.

b. TL Prepared on the Specified Date But Not Transmitted

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As soon as possible, submit the prepared TL to the accounting system. Then, prepare and submit the next TL on its scheduled date.

c. Unit Anticipates That it Will Be Unable to Transmit on the Scheduled Date

The unit should prepare and submit a TL in advance of the due date, as close as possible to the due date. For example if a submarine is deploying on the 17th of the month and will be operationally prevented from transmitting their next TL that would be due on the 20th, the submarine should submit a TL on the 16th or 17th, including as much business as possible.

d. Unit Has Processed No OPTAR Documents Since the Date of the Last TL

If no transactions have taken place since the last TL, a TL will not be made for such period or periods. The next TL will cover the period of time from the date of the last TL.

After the end of the first year of an appropriation and OPTAR, TLs will no longer be made three times a month. After an OPTAR becomes a prior year OPTAR in October (12 months after the OPTAR's funds first became available) OPTAR holders will prepare and submit OPTAR Document Transmittals for the prior year, but they will be sent only monthly (on the last day of the month) in months in which a transaction has occurred during that month which affects chargeable obligations (column 22) of the Budget OPTAR Report. Figure 4-7 summarizes the reporting requirements.

Frequency of submission of the OPTAR Document Transmittal

The OPTAR Transmittal (TL) will be prepared and submitted:	
For the Current Fiscal Year OPTAR	On the 10 th , 20 th and last day of the month, or as scheduled by the type commander, as long as there are OPTAR documents to be reported for that period.

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For the Prior Fiscal Year OPTAR	On the last day of the month, but only if there are OPTAR documents for that month that affect chargeable obligations (column 22 of the Budget OPTAR Report).
---------------------------------	---

Figure 4-7

3. NUMBERING OF TRANSMITTALS

Transmittals will be consecutively numbered for each fiscal year for each OPTAR. For example, the first TL number for fiscal year 2002 appropriation will be 001/2 and the second TL number will be 002/2. The fourth digit of this number refers to the last digit of the appropriation fiscal year. When a TL is omitted for one or more periods (because no transactions occurred during the period or periods), the number of the next TL submitted will be one higher than the last number submitted. For example, if TL number 001/2 was submitted on 10 October 2001 and there were no transactions during the period from 11 October 2001 through 20 October 2001, there would be no TL on 20 October 2001. If transactions occurred during the 21 October 2001 through 31 October 2001 period, TL number 002/2 would be submitted on 31 October 2001. When cancellations, or other adjustments for Fiscal Year 2002 are subsequently submitted during Fiscal Year 2003, the next unused FY 2002 serial number will be used, such as 037/2.

4. OPTAR DOCUMENTS

The AIS will automatically produce the financial records that comprise OPTAR documents, as a result of processing supply transactions.

a. General

The term OPTAR documents refers to detailed transaction data that affects the balance of the OPTAR. These are generally obligations or increases to existing obligations (which are known as Z0_ documents) and cancellations or decreases to existing obligations (X0_ documents).

Automated OPTAR accounting systems store OPTAR document transaction data electronically in financial holding files until the unit financial personnel are ready to run the next periodic TL reporting process. The TL process is executed

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according to the procedures specified in the system's user documentation.

b. Construction Forces

The version of MICRO SNAP used by construction forces produces OPTAR documents in "B1" record format rather than the Z0_/X0_ documents used by other operating forces. B1 records are longer, more detailed and formatted differently from the 80 column Z0_/X0_ documents. They contain six-digit job order numbers, vice fund codes. The job order numbers identify fiscal year, unit and cost category group.

5. PREPARATION AND SUBMISSION OF THE OPTAR DOCUMENT TRANSMITTAL (TL)

a. General

The following paragraphs discuss general requirements. Automated information systems will generate necessary OPTAR reports and files as part of each TL reporting cycle. Executing the TL process will cause the information system to produce a TL report comprised of two parts: the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) and the Obligation Listing. This report is sent to a printer or print queue. An example of the OPTAR Document Transmittal Report (SNAP II version is illustrated) is given at Figure 4-8. An example of the Obligation Listing (SNAP II version is illustrated) is given at Figure 4-9.

The OPTAR Document Transmittal Report is the equivalent of the NAVCOMPT Form 2156. It will be generated with each TL, but automated OPTAR holders will not submit it unless their type commander requires it. An example of an automated OPTAR Document Transmittal Report is shown at Figure 4-8. The Obligation Listing will also be generated by the information system with each TL. It is a report listing 80 column OPTAR document (Z0_ and X0_) images. Z0_ documents are new obligations or increases to existing obligations and correspond to the Holding File 1 contents in the former manual systems. X0_ documents are cancellations or decreases to existing obligations and correspond to the contents of Holding File 2 in the old manual systems. The OPTAR Document Transmittal Report and the Obligation Listing will be printed and retained in file onboard the unit for the current and one prior fiscal year.

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**Sample OPTAR Document Transmittal Report
(NAVCOMPT 2156)**

RPT 025 UIC: 20886 OPTAR DOCUMENT TRANSMITTAL REPORT 31 JUL 01 (01212)		
NAVCOMPT 2156 (SIMULATED)		
FROM: USS AUGUSTA (SSN 710) V20886		
TO: (AS DIRECTED BY TYPE COMMANDER)		
A. TRANSMITTAL NUMBER	B. JULIAN DATE (FROM)	JULIAN DATE (TO)
030/1	1202	1212
CAPTION	NUMBER OF DOCUMENTS	MONEY VALUE
1. OBLIGATION (CHARGEABLE) DOCUMENTS (FILE 1)	5	2694.95
2. CONFIRMED CANCELLATIONS (FILE 2)	4	1255.00CR
TOTAL NET VALUE OF (1 MINUS 2)		1439.95
3. RETURNED (DFAS ACTION ONLY) DOCUMENTS (FILE 3)		
M. MARTIN LTJG SC USN		
SUMMARY OF OBLIGATIONS BY FUND CODE		
FC	OBLIGATIONS	FC
CC	256.50CR	CR
		OBLIGATIONS
		2282.95
		CU
		OBLIGATIONS
		586.50CR

Figure 4-8

Obligation Listing

RPT026		UIC: 20886		S&E OBLIGATIONS		31 JUL 01(01212)									
DI	RI	MSC	SN	UI	QTY	DN	DMD	SIG	FC	COG	PRJ	PRI	TN	FY	MONEY VALUE
X0E	NIZ	0	REPAIR	GP	00001	V2088602921234	R	A	CU	99	JP5	13	030	1	455.00
X0E	NIZ	0	REPAIR	GP	00001	V2088602921235	R	A	CU	99	JP5	13	030	1	416.50
X0A	GSA	0	7510000745100	RO	00010	V2088602921245	R	A	CC	9Q	JP5	06	030	1	95.50
X0D	SAF	0	0140LF0277400	SE	00003	V2088602921247	R	A	CC	1I	JP5	06	030	1	288.00
															1255.00CR
Z0E	NIZ	0	CHG OF COMMAND	GP	00001	V2088612054234	R	A	CU	99	JP5	13	030	1	235.00
Z0E	NIZ	0	GUN SHOOT	GP	00001	V2088612054235	R	A	CU	99	JP5	13	030	1	50.00
Z0A	NIZ	0	8415009261674	PR	00010	V2088612094236	R	A	CC	9D	JP5	06	030	1	127.00
Z0A	NNZ	0	4820013405760	EA	00001	V2088612092581	R	A	CR	9C	JK5	06	030	1	1820.95
Z0A	NNZ	0	5925003831278	EA	00001	V2088612092582	R	A	CR	9N	JK5	06	030	1	462.00
															2694.95

Figure 4-9

The system will also generate a file of the Z0_ and X0_ documents in 80-column format and send it to an output queue to be saved to a diskette. This is the proper file to be transmitted to the STARS-FL accounting system. Specific procedures for running the TL vary according to the AIS in

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use. Personnel should refer to their system's user documentation. Figure 4-10 below shows an example of the formatted Z0_ and X0_ records as they are transmitted to STARS-FL. Note that if there are OPTAR documents from more than one fiscal year to be transmitted, many AIS will consolidate the OPTAR records of both fiscal years into one file for transmission, while still maintaining the integrity of separate, serialized TLs for each fiscal year. In the example below, the documents from TL 33 for Fiscal Year 2001 and from TL 40 for Fiscal Year 2000 are combined into one file for transmission. Each TL retains its identity and will be shown as such on the Fiscal Year 2001 and Fiscal Year 2000 Budget OPTAR Reports respectively.

**Sample Z0_ and X0_ Records
as Transmitted to STARS-FL**

X0D	0140LF0277400	EA00002V5382512400463	BC 1I	15	03310000018200
X0D	0140LF0277900	EA00002V5382512400464	BC 1I	15	03310000018200
X0E	POWER SUITE S	GP00000V5382512400451	BJ	15	03310000018200
X0E	SERVER	GP00000V5382512400452	BJ	15	03310000018200
ZOA	7530014256754	PG00000V5382512410453	BC 9Q	15	03310000001876
ZOD	0140LF0278200	EA00002V5382512400465	BC 1I	15	03310000002800
X0A	7035013710089	EA00000V5382502550487	BC 3N	13	04000000000122
X0A	6515014640432	PG00000V5382502620491	BC 9C	15	04000000001140
X0A	7530002745495	EA00000V5382502620492	BC 9Q	15	04000000002240

TL Numbers

Figure 4-10

b. Transmission Method

The preferred method of submission is the WINSALTS STARS-FL utility. Specific procedures are contained in the WINSALTS users manual. Construction forces will be furnished additional detailed guidance by their brigade commander. General guidance follows.

KEY POINT - TLs are no longer submitted to DFAS.

c. General Guidance for Transmission

(i) Select the proper data file for transmission. Ensure that the obligation file and not the OPTAR Document Transmittal Report is being transmitted through WINSALTS. Specific procedures for selecting the correct file and saving it to diskette are contained in the AIS system documentation.

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(ii) Retain a copy of the file. Retain a copy of the obligation file (Z0_ and X0_ records) on diskette for the current and first prior fiscal year. The AIS will not be able to reconstruct obligation data for TLs that have been run in the past, and this backup copy may be needed if a TL has been lost or damaged in transmission.

KEY POINT - Do not open the obligation file to "check" it in a word processing or spreadsheet software. Doing this can corrupt the data.

6. FORMAT OF THE OPTAR DOCUMENT TRANSMITTAL REPORT

The OPTAR Document Transmittal Report will be prepared by the AIS and will contain the following information:

From	Name and hull/squadron number and unit identification code of the reporting OPTAR holder.
To	Name and address of the fleet or type commander, if submission is required by the type commander, otherwise blank. Unless required by the type commander, this report is normally printed for onboard file only and is not required to be submitted.
Block A	Transmittal number.
Block B	Julian dates of the period covered by the report. If a TL or TLs have been omitted, the first TL thereafter will cover the entire period since the last submission. The "(From)" Julian date will always be one Julian date higher than the "(To)" date that was used in the last submission.
Caption 1	The number and total value of chargeable unfilled order/adjustment documents.
Caption 2	The document count and total value of cancellation and adjustment documents.
Net Value of (1 minus 2)	The value of Caption 1 "Money minus Caption 2 "Money Value." (Nothing will be recorded under

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Caption 3	"Number of Documents" column on this line.) This caption is no longer required to be used.
Remarks Block	This block is no longer required to be used.

7. CONTROL OF TLs

Both automated and manual OPTAR holders will maintain an up to date TL Control Log for each OPTAR that shows each TL number, the dates covered, the total net value of the TL and the cumulative value of all TLs fiscal year to date. This log may be maintained electronically or in hard copy format at the type commander's discretion. This log will be helpful in auditing TLs and balancing the Budget OPTAR Report as described in the paragraph 4107. A sample log is provided at Figure 4-11.

TL Control Log

TL Control Log FY_____		
TL #	TL Total Net Value	Total FYTD (should equal BOR Column 22)
001		
002		
003		
004		
005		
006		
007		
008		
009		
010		
011		
012		
013		
014		
015		
Etc.		

Figure 4-11

Fund administrators will monitor the submission of TLs. Whenever they have indication that a TL was transmitted by a unit but not received and entered into the STARS-FL

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accounting system, the fund administrator must take positive steps to locate the missing TL (either by finding it in WINSALTS or STARS-FL suspense or error files or by querying the OPTAR holder/type commander) and recover the missing data.

8. CORRECTION OF TRANSMITTAL VALUES

If the value of documents received does not agree with the values reported in the TL recap section of the Budget OPTAR Report, the TL is considered out of balance and the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) will advise the OPTAR holder and request that retained records be corrected accordingly.

4107 BUDGET OPTAR REPORT

1. REQUIREMENTS

The Budget OPTAR Report will be prepared and submitted to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units)'s office no later than the first workday of the month following the month being reported. Under normal circumstances, the message report prescribed in paragraph 4107-6 will be used to report Budget OPTAR Report data. Electronic reporting by message is required. Hand carried or faxed reports should only be submitted in case of MINIMIZE or emergency. See paragraph 4107-4 for prior year reporting requirements.

Copies of the report will be submitted to the chain of command and others as directed by the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units). Copies of reports will be retained in file at the unit.

Aviation units will submit a separate message Budget OPTAR Report for each OPTAR Functional Category. Ship operating forces will submit a separate Budget OPTAR Reports for Supplies and Equipage and Travel (if a Travel OPTAR is provided). These two reports may be transmitted individually or as separate sections of one message, as directed by the type commander. Construction forces submit a single Budget OPTAR Report for funds of all Cost Category Groups except Cost Category Group 8 (Travel). An OPTAR Status Report (see paragraph 4403-9) is submitted in lieu of a Budget OPTAR Report for Cost Category Group 8.

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KEY POINT - Budget OPTAR Reports are no longer sent to DFAS. Submit Budget OPTAR Reports to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units).

2. BUDGET OPTAR REPORT DATA

Automated information systems maintain financial data in their financial holding files to automatically prepare the Budget OPTAR Report, when the user schedules the report to be run.

OPTAR holders using SNAP I (SUADPS-RT) and R-Supply-Force Level will have the Budget OPTAR Report prepared automatically by the system when:

- For SUADPS-RT, the OPTAR holder processes a Document Identifier 100 request for actual monthly (or September yearly) reports and
- For R-Supply when the user generates "Live Financial Updates".

SUADPS-RT and R-Supply monthly reports will include transactions through the end of the report month on the Budget OPTAR Report. For the month of September the detailed procedures provided by the fleet and type commander should be followed. Although SUADPS-RT and R-Supply activities may need to cut off stores issues prior to 30 September in order to meet the reporting requirement, they must ensure that the Budget OPTAR Report submitted for September includes all requisitions established in the fiscal year including those established after the required SUADPS-RT and R-Supply early cutoff date.

3. PREPARATION OF THE BUDGET OPTAR REPORT

The OPTAR holders AIS will produce a message Budget OPTAR Report for all required fiscal years. Specific procedures are contained in system's user documentation. An example of a message Budget OPTAR Report from a ship for a current year OPTAR is shown as Figure 4-12. An example of a message Budget OPTAR Report from a ship for a *prior* year is shown as Figure 4-13. An example of a message Budget OPTAR Report from an aviation unit for an Aircraft Operations and Maintenance OPTAR (OFC-50) is shown as Figure 4-14 and an example of a message Budget OPTAR Report for a Flight Operations OPTAR (OFC-01) is shown at Figure 4-15.

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The message will be submitted from the preparing ship, aviation squadron, or other command, and will be addressed to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units), with info copies as directed by the type commander. The message will be submitted with Priority precedence and the SSIC will be //N07330//. The subject will be "Budget OPTAR Report".

The first line of the message will read as follows:

"1. Month/Service Designator and Unit Identification
Code/Subhead/Operating Budget and Suffix (if
applicable)/Fiscal Year"

Section A. Obligation Data

Column (21)	(All OPTAR holders) Column 21 will list all applicable fund codes against which the OPTAR holder has obligated any funds (or has been charged via the Summary Filled Order/Expenditure Difference Listing) during the fiscal year. Personnel should review Column 21 of each Budget OPTAR Report to ensure that only authorized fund codes are listed ⁵ .
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⁵ Normally, the AIS system's constant file will contain the appropriate fund codes for each unit, and the system will not allow a transaction to post if it does not cite one of these authorized fund codes. However, if for whatever reason any incorrect fund codes are listed on the Budget OPTAR Report), the OPTAR holder must identify and correct the erroneous transaction.

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Column (22)	(All OPTAR holders) Chargeable Obligations. Column 22 will list the net cumulative value of all chargeable obligations, obligation adjustments and cancellations for each fund code.
Column (23)	(All OPTAR holders) Differences. This column will show net debit differences (decreases to OPTAR balance) as positive numbers. Net credit differences (increases to OPTAR balance) are identified by a minus sign (for credit) in front of the amount in Column 23. The amounts in Column 23 should equal the cumulative total of differences on the latest Summary Filled Order/Expenditure Difference Listing.
Column (24)	(All OPTAR holders) Gross Adjusted Obligations. This column will show the result of adding the amounts shown in column 22 and column 23.
Column (25)	(Aviation Forces only) For Flight Operation (OFC 01) and Aircraft Operations Maintenance (OFC 50) funds, enter applicable aircraft type equipment code.
Columns (26-28)	(Aviation Forces only) For Flight Operation (OFC 01) funds enter number of aircraft, hours for period and hours flown FYTD on the line for the applicable aircraft type equipment code and POL fund code.

Section B. TRANSMITTAL LETTER (TL) RECAP

TL NO/AMT	(All OPTAR holders) This section lists each TL number and the related total net values of documents transmitted to the STARS-FL accounting system for the report month. The system will then list a total amount for the month. Balance the total amount for the month to the net change in Column (22), (unfilled orders, or obligations) incurred since the last monthly Budget OPTAR Report. This net change is computed by subtracting the total of column (22) of the previous month's Budget OPTAR Report from the total
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of column (22) of the current month's
Budget OPTAR Report.

Section C. OPTAR Grant Fiscal Year to Date

This line will reflect the cumulative net total the OPTAR grant, fiscal year to date for the OPTAR being reported on the message.

Section D. Last SFOEDL Processed

Enter the accounting period (month and year) of the last Summary Filled Order/Expenditure Difference Listing reviewed and posted to the OPTAR.

Section E. Last UOL Processed

Enter the accounting period (month and year) of the last Unfilled Order Listing received.

Sections F and G.

These sections are available for type commander use as desired.

KEY POINT - There should never be a credit (negative) number in Column 22. If a credit value appears in Column 22 of a Budget OPTAR Report, this indicates a potential AIS system problem and assistance should be promptly requested from the type commander.

4. MESSAGE REPORTS FOR SHIP OPERATING FORCES

Message Budget OPTAR Reports will be submitted except during periods of message MINIMIZE or emergency. The message will be submitted as a Priority precedence message to the fleet commander (Atlantic Fleet units or type commander (Pacific Fleet units) with info copies provided as directed by the type commander by no later than the first working day of the month following the end of the month being reported.

Current and prior year OPTAR reports and any other related information prescribed by the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) may be included, in one message but each OPTAR will be reported in

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separate paragraphs of the message. An example of a message Budget OPTAR Report for current and prior fiscal years are given in Figures 4-12 and 4-13 respectively, below:

**Sample Message Budget OPTAR Report
For Ship Operating Forces
Current Fiscal Year**

PRIORITY

P 011158Z JUL 01

FM USS WHIDBEY ISLAND

TO COMNAVREG MIDLANT NORFOLK VA

This is the message address for CINCLANTFLT Operating Forces Managerial Accounting Section.

INFO CINCLANTFLT NORFOLK VA
COMNAVSURFLANT NORFOLK VA
COMPHIBGRU TWO

Info addressees as directed by type commander.

UNCLAS //N07330//

MSGID/GENADMIN/WHIDBEY ISLAND/-/JUL//

SUBJ/S AND E TAD BUDGET OPTAR REPORT FY01//
POC/LLOYD/SK2/V21218/LOC:00/TEL:757-462-1234//
POC/BERNARD/YN1/V21218/LOC:00/TEL:757 462-5678//

RMKS/JUN/V21218/60BA/00060/FY01/

A. S AND E OBLIGATION DATA:

(21)	(22)	(23)	(24)
S2	24,650.70	1,119.16	25,769.86
S7	12,507.71	31.64CR	12,476.07
S9	530.13	0.00	530.13
SB	133,055.82	4,154.18	137,210.00
SC	241,711.34	10,238.55CR	231,472.79
SD	5,439.84	527.82	5,967.66
SE	5,178.82	729.88CR	4,448.94
SR	521,368.13	76,270.49	597,638.62
SS	3,204.60	0.00	3,204.60
SU	45,516.53	2,712.85	48,229.38
SV	1,605.00	0.00	1,605.00
TOTAL:	994,768.62	73,784.43	1,068,553.05

B. TRANSMITTAL DATA:

TL NR	025/1	026/1	027/1	TOTAL
-------	-------	-------	-------	-------

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AMT 44,401.34 11,206.26 7,676.65 63,284.25

C. GRANT FYTD 1,144,164.00 (EMRM 803,069.00) OTHER
(341,095.00)

D. LAST SFOEDL PROCESSED: JUN 01

E. LAST UOL PROCESSED: JUN 01

F. TYCOM INFO

(1) STOREROOM DEFICIENCIES: \$ 0.00

NR/	LINE	ITEMS	VALUE OF DLR	VAL/NON DLR	TOTAL
	0		0.00	\$0.00	\$0.00

Section may be used as
desired by type
commander.

(2) S&E NOTES/REMARKS: NONE

2. JUN/V21218/60BA/00060/FY01/TAD

A. OBLIGATION DATA:

(21)	(22)	(23)	(24)
SQ	16,170.90	0	16,170.90
TOTAL:	16,170.00	0	16,170.90

B. TRANSMITTAL DATA

TL NR

AMT

C. GRANTS FYTD: 18,000.00

D. SFOEDL PROCESSED: JUN 01

E. LAST UOL RETURN: NONE

F. TYCOM INFO:

ROHHP	HOSEL	SPTL	LEGWT	EMRLV
0.00	498.00	0.00	0.00	7,422.00

May be used as desired
by type commander.

G. ATOSPLUS VERSION 05.04.04/

H. REMARKS/

3. AT/FP COST DATA:

NONE

TOTAL MONTHLY COST: \$0.00

TOTAL AT/FP EQUIPMENT COST FYTD: \$ 5,244.75

May be used as desired
by type commander.

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Figure 4-12

**Sample Message Budget OPTAR Report
For Ship Operating Forces
Prior Fiscal Year**

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PRIORITY

P 010810Z JUL 01

FM USS ANZIO

TO COMNAVREG MIDLANT NORFOLK VA//FFSF//

**This is the message address for
CINCLANTFLT Operating
Forces Managerial Accounting
Section.**

INFO COMNAVSURFLANT NORFOLK VA//N413//

CINCLANTFLT NORFOLK VA//N02F1//

COMCRUDESGRU EIGHT

**Info addressees as directed by
type commander.**

UNCLAS //N07330//

MSGID/GENADMIN/USS ANZIO//

SUBJ/ S&E BUDGET OPTAR REPORT FY00//

POC/S&E/EBRON/SK1(SW)/757-444-1234//

POC/TAD/GOMEZ/PNC(SW)/757-444-5678//

RMKS/1. JUN/V21658/60BA/00060/FY00/S&E

A. OBLIGATION DATA

(21)	(22)	(23)	(24)
S2	56,039.19	11,349.37	67,388.56
S3	7,739.00	4,491.00	12,230.00
S6	0.00	476.18	476.18
S7	23,576.66	4,354.08	27,930.74
S9	3,238.39	1,821.38	5,059.77
SB	911,305.00	45,815.85	957,120.85
SC	234,105.18	65,792.31	299,897.49
SD	43,318.73	20.00	43,338.73
SE	18,849.10	467.16	19,316.26
SK	601,427.57	7,409.23	608,836.80
SR	929,692.10	-13,633.88	916,058.22
SS	17,925.54	951.32	18,876.86
SU	155,973.96	40,380.39	196,354.35
SV	0.00	300.00	300.00
SW	39,184.14	539.55	39,723.69
TOTAL:	3,042,374.56	170,533.94	3,212,908.50

B. TRANSMITTAL DATA

TL NR: 045/0

AMT: -120.89

C. GRANT FYTD 3,271,340.21(EMRM 1,965,902.96 OTHER
1,305,437.25)

D. SFOEDL PROCESSED: JUN 01

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E. UOL PROCESSED: JUN 01
E. TYCOM INFO: NONE

2. JUN/V21658/60BA/00060/FY00/TAD

A. OBLIGATION DATA

	(21)	(22)	(23)	(24)
SM		21,706.72	10,039.11	31,745.83
SQ		9,708.73	0.00	27,210.75
TOTAL		41,415.45	17,541.13	58,956.58

B. TRANSMITTAL DATA:

TL NR 014/0
AMT \$-762.25

C. GRANT FYTD 59,000.00

D. SFOEDL PROCESSED: JUN 01

E. UOL PROCESSED: JUN 01

E. TYCOM INFO: NONE

BT

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Figure 4-13

5. MESSAGE REPORTS BY AVIATION OPERATING FORCES. Except when the aviation unit is in the immediate vicinity of the type commander or during periods of message MINIMIZE (see paragraph 4107-1), a message report of Budget/OPTAR data will be submitted. The message report will be submitted to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units), with copies submitted as directed by the fleet or type commander, by no later than the first working day of the month following the end of the month being reported. Each OPTAR Functional Category (OFC) will be reported by separate message prepared in one of the formats illustrated below.

**Sample Message Budget OPTAR Report Format For Aircraft
Operations and Maintenance (OFC 50)**

P 311021Z JUL 01 ZYB PSN 009696Q30
FM USS KITTY HAWK
TO RUWFAQAB/COMNAVAIRPAC BOR SAN DIEGO CA//N01F/N415//
BT
UNCLAS //N07300//
MSGID/GENADMIN/KITTY HAWK/SUP//

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SUBJ/AOM BUDGET OPTAR REPORT//

RMKS/1. JUL/R03363/70AE/57025/2001/OFC50

(21)	(22)	(23)	(24)	(25)
7L	1435028.37	39557.62	1474585.99	AAED
7L	309753.39	137558.39	447311.78	ACWA
7L	700577.53	37008.96	737586.49	AEBC
7L	3919842.61	170740.48	4090583.09	AFWA
7L	519865.31	19581.14	539446.45	AHQB
7L	166238.15	7185.26	173423.41	AHZE
7L	0.16	0.00	0.16	AMAA
7L	6793452.84	267199.28	7060652.12	AMAF
7L	1955335.17	29298.24	1984633.41	ASBE
7L	21702.06	0.00	21702.06	AZZE
7L	1997436.46	12695.52	2010131.98	DAAA
7L	912068.80	63882.54	975951.34	GAAA
7L	391396.31	-88633.10	302763.21	SAAA
7L	3369259.46	-16189.89	3353069.57	YAAA
7L	0.00	0.00	0.00	YZAA
7L	211.32	273.82	485.14	ZAAA
9S	2962808.00	172168.01	3134976.01	AAED
9S	1094934.00	560457.00	1655391.00	ACWA
9S	4933423.00	-22612.41	4910810.59	AEBC
9S	12954414.72	-362241.41	12592173.31	AFWA
9S	2086685.00	32919.00	2119604.00	AHQB
9S	992181.00	212347.00	1204528.00	AHZE
9S	18665019.00	524445.62	19189464.62	AMAF
9S	10729767.00	37844.00	10767611.00	ASBE
9S	358276.00	-8386.00	349890.00	DAAA
9S	1320998.00	583760.48	1904758.48	GAAA
9S	0.00	0.00	0.00	MAAA
9S	207157.00	-2512.00	204645.00	SAAA
9S	894327.00	-650922.54	243404.46	YAAA
TTL	79692157.66	1757425.01	81449582.67	

**Type Equipment
Codes (TEC)-
identify the type
of aircraft.**

26.	TL NO.	AMOUNT
	028/1	2,438,094.51
	029/1	295,284.58
	030/1	565,088.83

27. FYTD VALUE OF TL'S TRANS: 79,694,887.66

28.	FUND CODE RECAP:	COL. 22:	COL. 24
	7L	22,492,167.94	23,172,326.20
	9S	57,199,989.72	58,277,256.47
	TOTAL	79,692,157.66	81,449,582.67

29.	OPTAR GRANT FYTD:	
	7L	24,448,000.00
	9S	62,133,000.00
	JC CREDITS	0.00
	OPTAR GRANT/JC CREDIT FYTD:	86,588,000.00

30. LAST SFOEDL RECEIVED: JUNE 01

31. LAST SFOEDL PROCESSED: JUNE 01

32. LAST UOL RECEIVED: JUNE 01

35. AUDITABLE PERSON: W. T. DYTICO, LT, SC, USN, POTS: (619) 545-6031.

36. POC: AKCM(AW/SW) G. M. MILLER, POTS: (619) 545-6031.

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37. REPORT COMMENTS: FYTD VALUE OF TL'S TRANSACTIONS INCLUDE 8X TRANSACTIONS. FIGURE OF TEC MAAA 9S FUND CODE COLUMN 22 IN THE AMOUNT OF 27,450 WAS ADDED UNDER TEC YAAA 9S FUND CODE. FIGURE OF TEC YZAA 7L FUND CODE COLUMN 23 IN THE AMOUNT OF 273.82 WAS ADDED UNDER TEC YAAA 7L FUND CODE//

BT
#6699
NNNN

Figure 4-14

Sample Message Budget OPTAR Report Format For Flight Operations (OFC 01)

P 010900Z AUG 01 ZYB PSN 010083Q12
FM HELANTISUBRON TWO
TO RUWFQAB/COMNAVAIRPAC BOR SAN DIEGO CA//N01F//
INFO RUFRZAE/COMCRUDESGRU ONE
RUWFADS/COMHSWINGPAC SAN DIEGO CA//N43//
RUFRNUL/COMCARAIRWING TWO
BT
UNCLAS //N07300//
MSGID/GENADMIN/HELANTISUBRON TWO//
SUBJ/BUDGET OPTAR REPORT//

(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
7B	317,164.83	0.00	317,164.83	AHZA	4	291.2	2,218.7
7B	199,152.36	0.00	199,152.36	AHZE	2	150.2	1,356.9
7F	64,546.35	6,578.31	71,124.66	AHZA	0	0.0	0.0
TTL	580,863.54	6,578.31	587,441.85			441.4	3,575.6

29. FUND CODE RECAP 7B 516,317.19
7F 64,546.35

30. TL 28/1 TL 29/1 TL 30/1
5,042.09 2,237.51 913.46
7B TOTAL
61,598.20 69,791.26

31. OPTAR GRANT FYTD 7B 5,000.00
7F 70,000.00
TOTAL 651,000.00

32. LAST SFOEDL RECEIVED: JUN 2001

33. LAST UOL RECEIVED: JUN 2001

TEC	A	B	C
AHZA	COMM	1895	5811
AHZA	INTO	0	250
AHZA	JAA	0	300
AHZA	JP-5	38642	22,566
AHZA	JP-8	499	8935
AHZE	COMM	5205	17757
AHZE	INTO	0	1180
AHZE	JP-5	18136	166078
AHZE	JP-8	2587	26328

**TEC - Type
Equipment
Codes**

**# of
Aircraft
by TEC**

**Hours flown by
TEC per month
(col . 27) and
FYTD (col . 28)**

**Aviation fuel (fund code
7B) obligations are
reported here and are
included in column 22, but
detail obligations are not
transmitted on TLs. The
TL includes only fund code
7F.**

Sources of fuel for each TEC.

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35. N/A
 36. N/A
 37. G.M. MILLER, LT, SC, MCO
 38. REMARKS:
 39.

	A	B	C	D	E
SQDRN AHZB		141.46	145.70	142.95	2.75
SQDRN AHZE		155.75	160.42	146.77	13.65

40. REIMBURSABLE/SPECIAL INTEREST HOURS:
 A. REIMBURSABLE
 NONE
 B. SPECIAL INTEREST

	B	C	D
MEDEVAC AHZB		2.2	15.5
MEDEVAC AHZE		8.0	25.2
STAFF AHZB		2.9	52.1
STAFF AHZE		4.3	42.5//

BT

Figure 4-15

6. BUDGET OPTAR REPORTS FOR PRIOR YEAR OPTARS

The Budget OPTAR Report is submitted monthly for the first six months following the close of the fiscal year applicable to the OPTAR. Thereafter, for the next 6 months, it is submitted only in months in which there is a change in gross adjusted obligations. There is a change in gross adjusted obligations when there has been a change in the either chargeable obligations (column 22) or differences (column 23) of the Budget OPTAR Report. See Figure 4-16.

**Summary of Budget OPTAR Reporting
 Requirements**

Period	Submission
Current Year	Monthly, by the first workday of the month following the month being reported.
Prior Year One - October, November, December, January, February, March	Monthly, by the first workday of the month following the month being reported.
Prior Year One - April, May, June, July, August, September	Monthly, by the first workday of the month following the month being reported - Only for months in which there is a change in gross adjusted obligations.
Prior Years Two through Five	Not required.

Figure 4-16

7. FINAL BUDGET OPTAR REPORT FOR REIMBURSABLE OPTARS

When the work or services to be performed under a reimbursable OPTAR have been completed and there are no unfilled orders (obligations) outstanding, no unmatched expenditures, and no outstanding travel advances applicable to the reimbursable OPTAR, then a "final" Budget OPTAR Report (BOR) will be submitted. After a "final" Budget OPTAR Report has been submitted, no additional submission is required. The "final" message Budget OPTAR Report will be indicated by the phrase: "Reimbursable OPTAR complete, this is a final report." If applicable, this procedure can be used while the reimbursable OPTAR is a current year OPTAR.

4108 TRANSACTION LISTINGS RECEIVED FROM THE ACCOUNTING SYSTEM

1. GENERAL

The Standard Accounting and Reporting System Field Level (STARS-FL) is designated as the official accounting system for all operating forces funds. STARS-FL records and maintains the official accounting records for operating targets granted to ships, aviation squadrons, and other commands as assigned. One part of the accounting process performed for each OPTAR holder is the matching of unfilled order (obligation) documents transmitted by OPTAR holders with corresponding expenditure documents received from supply or paying activities by the STARS-FL accounting system. This reconciliation process results in the production of listings, which provide a report of transactions affecting the OPTAR holder's funds. The following listings are provided monthly to each OPTAR holder:

- Unfilled Order Listing (UOL),
- Summary Filled Order/Expenditure Difference Listing (SFOEDL), and
- Monthly Filled Order/Expenditure Difference Listing (MFOEDL) (construction forces only).

2. THRESHOLD CONCEPT

a. General

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In the past, OPTAR holders and accounting offices spent a great deal of time and effort in reviewing, verifying, researching, and correcting transactions regardless of the dollar value involved. The sheer volume of transactions, coupled with the disproportionate amount of effort required to review and process the relatively small dollar value transactions which comprise the majority of transactions, resulted in significant processing delays by both parties and in very large backlogs. Over a period of time, effort saving procedures were adopted which have been collectively referred to as the "threshold concept." These time and effort saving procedures utilize management by exception principles.

b. Unmatched Expenditures

Expenditures that do not match an unfilled order on file in the STARS-FL system are classified as unmatched expenditures. These unmatched expenditures will be processed to the OPTAR as a "difference" (i.e. OPTAR adjustment on the next monthly Summary Filled Order/Expenditure Difference Listing) when all of the following conditions are met:

- Ninety days have passed since the expenditure was received,
- The expenditure is less than \$3,000.00, and
- The expenditure meets validation criteria for a valid operating forces document number and fund code.

Unmatched expenditures which do not meet these criteria remain on STARS-FL accounting records as unmatched until 1) the fleet, type commander or Defense Finance and Accounting Service researches, corrects and processes them against a valid line of accounting, 2) an obligation is found or 3) the expenditure is rejected.

In performing their research, the staffs listed above may occasionally need to directly contact units to gather information, confirm receipt or request copies of documentation. Fleets, type commanders and Defense Finance and Accounting Service will attempt to keep the number of these contacts to a minimum and will be as specific as possible in terms of the data requested.

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Transactions in which the expenditure(s) match an unfilled order (obligation) document in the STARS-FL system but for which there is a price difference, regardless of amount, will be sent to the OPTAR holders for review on the next monthly Summary Filled Order/Expenditure Difference Listing. The OPTAR holder will accept and post all differences to the OPTAR, however, as described in paragraph 4108-4, the OPTAR holder will not challenge any differences under \$250.00. Categories of funds that are exempt from the challenge threshold are travel and funded reimbursable transactions (i.e. reimbursable OPTARs).

3. UNFILLED ORDER LISTING


a. General

The Unfilled Order Listing is generated monthly by the STARS-FL accounting system and is sent to OPTAR holders. The preferred methods of distribution are via SALTS or via the Internet. SALTS Central will send the listing monthly to each OPTAR holder's SALTS mail box and will also post the listings on their web site:

<http://www.salts.navy.mil/ftp/pub/stars/uol>

The listing may also be retrieved directly from the STARS-FL system. An example of a listing is shown at Figure 4-17.

Unfilled Order Listings for naval construction forces are essentially identical to the Unfilled Order Listing for other operating forces, except that they report job order numbers vice fund codes. They are currently posted at:

 <http://www.salts.navy.mil/ftp/pub/stars/uol.oak>

The Unfilled Order Listing lists all unfilled orders, for all fiscal years. There is no longer any specific action required by unit level OPTAR holders, with the Unfilled Order Listing. The former practices known as "administrative cancellation" are no longer to be performed at the OPTAR holder level.

The Unfilled Order Listing lists all unfilled orders (obligations) held in the STARS-FL accounting system files that have not matched with related expenditure documents and have not been cancelled. It also lists unfilled orders that are partially complete, that is, if some but not all of the

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requisitioned material has been received and an expenditure processed, the outstanding quantity and partial dollar value will appear on the list.

Once an unfilled order appears on the Unfilled Order Listing, it will remain until it has been matched with a related expenditure or unfilled order cancellation. If an unfilled order is listed, it does not necessarily mean that the requisition is outstanding in the OPTAR holder's outstanding requisition file. Unfilled orders can remain financially open well after supply action on the requisition is completed. If the requisitioner has received the material or service and the unfilled order appears on the listing, this could indicate that either the STARS-FL accounting system has not received the expenditure document,